NH DEPT OF REVENUE ADM MUNICIPAL SERVICES

M F-85(MS-35)

FORM

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION



## NEW HAMPSHIRE ANNUAL VILLAGE DISTRICT FINANCIAL REPORT

GOVERNMENTS DIVISION USE ONLY

2010

30 4 008 210 91
NORTHWOOD RIDGE WATER DISTRICT
COMMISSIONER
PO BOX 325 NORTHWOOD,NH 03261



Municipal Services Division Concord, NH 93302-9487 P.O. Box 487

		1
FOR THE FI	FOR THE FISCAL YEAR ENDED: December 31, 2009 or	y 2010
Village District:	Northwood Ridge Water Mailing Address. P.O. Box 325	ress.P.O. Box 325
County:	Rockingham	Northwood, NH 03261
in the town(s) of	Northwood	
Telephone: 603-943-8912	3912 Fax: E-mail:	srfangus@cs.com ai:
1 This form is intended accordance with RSA 52	This form is intended for those governmental units which have adopted the title "Village District" in confernce with RSA 52	ed the title "Village District" in
2 A copy of this	2 A copy of this form should be used in preparing the armusi report for the voters	the voters
3 When comple Department of R	3 When completed, a copy must be placed on file with the village distinct clerk, and a copy sent to the Department of Revenue Administration at the above address.	ct clerk, and a copy sent to the
and to the best of my belief it	and to the best of my belief it is true, correct and compate.	
Signatures of a majority of the governing body	e governing body DOS & Classico	0 3/11/2
	John N. Jocobing	A 3/31/11
Under penalties of penjury, it is true correct and complete. (	Under penalties of perjury, I declare the have examined the information contained in this form and to the best of my belief it is true correct and complete. (If prepared by a person other than the district officials, this declaration is based on all information.)	in this form and to the best of my belief it is into declaration is based on all information
of which the preparer has knowledge).	miedge).	
Preparer (Please pret of type)		Signature.
Smod sollto represe		E-mail address.

FOR DRA USE ONLY

		ince sheet.	t funds on the bala	Do NOT list capital reserve funds or trust funds on the balance sheet
	\$31478	en		3. TOTAL LIABILITIES AND FUND EQUITY
21478	\$ 12517.38	\$27602.58	1	TOTAL FUND EQUITY
/83/8	9817.30	12409.08	2530	d Unreserved fund balance
0440	0		2490	c Reserve for special purposes
•	0		2450	b. Reserve for continuing appropriations
•			2440	a. Reserve for encumbrances
	3200			2. Fund equity
	\$0	\$0		TOTAL LIABILITIES
			2270	h. Other payables
•			2250	g. Bonds payable - Current
•			2230	f. Notes payable - Current
•			2080	e. Due to other funds
•			2070	d. Due to other governments
			2050	c. Contracts payable
			2030	b Compensated absences payable
<del></del>			2020	a.Accounts payable
•				1. Current Habilities
•				B. LIABILITIES AND FUND EQUITY
	\$ 21478	\$ 27602.58		TOTAL ASSETS>
	0	0	1700	k Other assets
<b></b>	0	0	1430	J. Prepaid dems
	0	0	1410	. Other current assets
<b>.</b>	0	0	1310	h. Due from other funds
	0	C	1260	g. Due from other governments
1	12161	5193.50	1150	f Accounts receivable
<b>!</b>	0		1110	e. Tax hems receivable
1	0	0	1061	d. Municipal assessments receivable
1		0	1000	c Taxes receivable
<u> </u>	0		1036	b investments
1	9317.38	2409.08	1010	a Cash and equivalents
<u>!</u>	(c)		(a)	1. Current exsets
	End of year	Beginning of Year	Account No	A. ASSETS
<u> </u>			OR June 30, 20	As of December 31, 20
_			D ACCURAL	GENERAL FUND BALANCE SHEET - MODIFIED ACCURAL

Those are reported on the MS-9 and MS-10 forms by the Trustees of Trust Funds.

			_		TOTAL	3934 F		C 60	3914	3913 F	3912				3501	3409		3403	3402	3401		3379			3351	3319		3190	_4	3110	3	Acct	Parti
			Please continue in next column		REVENUES	Proceeds long-term notes/bonds		From Capital Reserve Fulls		From Capital Projects Fund	From Special Revenue Fund		Other I ease land for Comm	Interest on investments	Sale of village district property	Other charges	Garbage-refuse charges	3403 Sewer user charges	3402 Water supply systems charges	Income from departments		Intercovernmental revenues		Water pollubon grants	Shared revenue - Block grant	reimbursements	Other Federal grants and	delinquent taxes	Interest and penalties on	Property taxes	CREDITO	SOURCES OF REVENUES AND	GENERAL FUND - MODIFIED ACCRUAL - Continued
			(	ster of	\$ 22807.72	0			0	0	0		USS 10043 82	U20 <b>13.61</b>	U11 0	0	A A	~	A9¶2750.29	^ <b>89</b>	11 W	U esd		C89 n	(යා		B89		<b>T</b> 01	101		Amount	CCRUAL - Contir
MIOI	4916	4915	1914	4913	4912	4903	4902	1001	4051	4723	4721	4711		4589	4520	4418	4414	,	4332		4323		4312	į	4290	4215		4196		4130	NO.	Acct.	Ted.
TOTAL EXPENDITURES	To Expendable Trust Fund	To Capital Reserve Fund	To Proprietary Fund	To Capital Projects Fund	To Special Revenue Fund	Buildings		Machinery vehicles and	٠	Interest on TANs	Interest long-term bonds and notes	Prinapal long-term bonds and notes	*************************************	Other culture and recreation	Parks and recreation	4419   Other nearm			Water services		4323 Solid waste collection		4312 Highways and streets		Emergency management	Ambulance		Insurance	Other Gen goyt	Executive Exec/Fin/Legal		EXPENDITURES	
\$ 27067.04	7000	10057.43					F889	G89	689	189	88		2	E61	E61		F (1)	200	E91 14801.79		E81		E44		E89	E24	E32	E89 <b>600</b>	E89 56.24	531.50		Amount	



1. Long-term bondshrides outstanding Purpose of Issue (2) Amount (List each issue apparately) (1)  1. Total long-term bondshrides outstanding December 31, 20  1. Total long-term bondshrides outstanding December 31, 20  1. Total long-term bondshrides outstanding December 31, 20  1. Total control outstanding brig-term indebtedress must be reported as of the end of the Village District Fiscal Visian (1) The amount of outstanding brig-term indebtedress must be reported as of the end of the Village District Fiscal Visian (1) The amount of outstanding brig-term indebted Burnose Bonds  "V" for Water Bonds  "V" for Wat				
1. Long-term bonds/notes outstanding (List each issue separately) (1)  1. Total long-term bonds/notes outstanding Docember 31, 20		As of December 31, 20		
1. Total larg-term bondshrotes outstanding December 31; 20			Amount	
1. Total long-term bonds/notes outstanding December 31, 20				
1. Total long-term bondshodes outstanding December 31, 20			:	
1. Total long-term bondshrotes outstanding December 31, 20				
1. Total long-term bonds/holes outstanding December 31, 20			İ	
1. Total long-term bondshotes outstanding December 31, 20				
(1) The amount of outstanding long-term indebtechess must be reported as of the end of the Village District Fiscal Year.  (2) Use the code:  "S" for Sewer Bonds  "W" for Water Bonds  "G" for General Purpose Bonds  "G" for General Purpose Bonds  1. Outstanding debt - Beginning of fiscal year  A. Long-term debt created during fiscal year  A. Long-term debt created during fiscal year  A. Long-term notes issued  B. Bonds issued  A. Long-term notes paid  B. Bonds paid  5. Total (Lines 1 and 3)  5. Debt retrement during fiscal year  A. Long-term notes paid  B. Bonds paid  6. Total (Lines 5A and 5B)  7. Outstanding debt - December 31, 20  Inc. A lass line 6.	<ol> <li>Total long-term bonds/notes outstanding December 31, 20</li> </ol>			
(2) Use the code:  "S" for Sewer Bonds  "W" for Water Bonds  "G" for General Purpose  "G" for G	(1) The amount of outstanding long-term indebtedness must l	be reported as of the end of the Village Distr	hict Fiscal	Year.
"G" for Sewer Bonds "W" for Water Bonds "G" for General Purpose Bonds  RECONCILATION OF OUTSTANDING LONG-TERM INDEBTEDNESS  Part III  1. Outstanding debt - Beginning of fiscal year  2. New long-term debt created during fiscal year  A. Long-term notes issued  B. Bonds issued  4. Total (Lines 2A and 2B)  5. Debt retirement during fiscal year  A. Long-term notes paid  B. Bonds paid  B. Bonds paid  Total (Lines 5A and 5B)  7. Outstanding debt - December 31, 20  In of less line 8	(2) Use the code:			
RECONCILATION OF OUTSTANDING LONG-TERM INDEBTEDNESS Part III  RECONCILATION OF OUTSTANDING LONG-TERM INDEBTEDNESS  1. Outstanding debt - Beginning of fiscal year  2. New long-term debt created during fiscal year  A. Long-term notes issued  B. Bonds issued  B. Bonds issued  4. Total (Lines 2A and 2B)  5. Debt retrement during fiscal year  A. Long-term notes paid  B. Bonds paid  B. Bonds paid  B. Total (Lines 5A and 5B)  7. Outstanding debt - December 31, 20	"S" for Sewer Bonds			<u>-</u>
RECONCILATION OF OUTSTANDING LONG-TERM INDEBTEDNESS  1. Outstanding debt - Beglinning of fiscal year  2. New long-term debt created during fiscal year  A. Long-term notes issued  B. Bonds issued  B. Bonds issued  4. Total (Lines 2A and 2B)  4. Total (Lines 1 and 3)  5. Debt retrement during fiscal year  A. Long-term notes paid  B. Bonds paid  B. Bonds paid  B. Total (Lines 5A and 5B)  6. Total (Lines 5A and 5B)	"G" for General Purpose Bonds			,
1. Outstanding debt - Beginning of fiscal year 2. New long-term debt created during fiscal year A. Long-term notes issued B. Bonds issued B. Bonds issued 5. Total (Lines 2A and 2B) 5. Debt rehrement during fiscal year A. Long-term notes paid B. Bonds paid B. Bonds paid B. Bonds Paid B. Bonds Paid B. December 31, 20		RM INDEBTEDNESS		
2. New long-term debt created during fiscal year  A. Long-term notes issued  B. Bonds issued  B. Bonds issued  4. Total (Lines 2A and 2B)  5. Debt retrement during fiscal year  A. Long-term notes paid  B. Bonds paid  B. Bonds paid  B. Bonds paid  Total (Lines 5A and 5B)  7. Outstanding debt - December 31, 20	<ol> <li>Outstanding debt - Beginning of fiscal year</li> </ol>			
A. Long-term notes issued  B. Bonds issued  3. Total (Lines 2A and 2B)  4. Total (Lines 1 and 3)  5. Debt rethrement during fiscal year  A. Long-term notes paid  B. Bonds paid  B. Bonds paid  Total (Lines 5A and 5B)  7. Outstanding debt - December 31, 20	2. New long-term debt created during fiscal year			
B. Bonds issued 3. Total (Lines 2A and 2B) 4. Total (Lines 1 and 3) 5. Debt retirement during fiscal year A. Long-term notes paid B. Bonds paid B. Bonds paid B. Bonds paid Fortal (Lines 5A and 5B) 7. Outstanding debt - December 31, 20	A. Long-term notes issued			
3. Total (Lines 1 and 2B) 4. Total (Lines 1 and 3) 5. Debt retirement during fiscal year A. Long-term notes paid B. Bonds paid B. Bonds paid Total (Lines 5A and 5B) 7. Outstanding debt - December 31, 20	B. Bonds issued		<b>1</b>	
5. Debt retrement during fiscal year  A. Long-term notes paid  B. Bonds paid  B. Bonds paid  Total (Lines 5A and 5B)  7. Outstanding debt - December 31, 20	3. Total (Lines 2A and 2B)			
5. Debt retrement during fiscal year  A. Long-term notes paid  B. Bonds paid  B. Bonds paid  5. Total (Lines 5A and 5B)  7. Outstanding debt - December 31, 20	4. Total (Lines 1 and 3)			
A. Long-term notes paid  B. Bonds paid  B. Total (Lines 5A and 5B)  7. Outstanding debt - December 31, 20	5. Debt retrement during fiscal year			
B. Bonds paid  6. Total (Lines 5A and 5B)  7. Outstanding debt - December 31, 20	A. Long-term notes paid			_
3. Total (Lines 5A and 5B) 7. Outstanding debt - December 31, 20	B. Bonds paid			
7. Outstanding debt - December 31, 20	6. Total (Lines 5A and 5B)			
	7. Outstanding debt - December 31, 20			

	SOURCES	9. Other financial sources	8 Interfund operating transfers in	B Other	A Interest on investments	Uner-Specify -	C Refuse Collection changes	B. Sewar user charges	A Water supply system changes	5. Revenue from other government	4. Revenue from State of New Hampahire	3. Revenue from Federal Government	2. Revenue from licenses, fees, etc.	1. Revenue from taxes	A REVENUE (BY SOURCE)	January 1, 20 - December 31, 20 OR July 1, 20	SUMMARY OF REVENUES AND EXPENDITURES FOR ALL OTHER FUNDS
CONTINUE ON NEXT PAGE	•			U99	U20	Ass	A81	200	Agt	D89	Can	B89	T29	T0:1	Capital Projects	OR July 1, 20 - June 30, 20	PENDITURES FOR ALL
AGE	46			U99	U20	A89	A81	A80	A91	Des	C89	BRR	1729	Т01	Special Revenue	0, 20	OTHER FUNDS
	\$			660	U20	A89	AB1	ABO .	A91	089	C860	886	1729	101	Enterprise (c)		
	*														Proprietary funds Internal service (d)		

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			Proprietary funda	
	Capital Projects	Spaces Revenue	Enterprise	Internal service
B. EXPENDITURE (BY PUNCTION)	(2)	<b>(b)</b>	<u>.</u>	<u>@</u>
1 Public Safety	F80	689	E80	-
2 Sendation	F81	E61	E81	
3 Water destribution	FØI	E91	E91	
4 Hogh	P32	EXZ	E	
5 Welfare	F79	67.9	E79	
6 Culture and recreation	P01	E61	E61	
7 Contemoration	P50	683	E.53	
8 Redevelopment and housing	F30	E50	E50	
9 Economic development	F809	E89	E89	
10 Debt service	E23	623	E23	
11 Capital outlay	The second secon	F89	F899	
12 Interfund operating transfers out				
13 Payments to other governments				
14. TOTAL EXPENDITURES	\$	\$	\$	50
	CONTINUE ON NEXT PAGE	PAGE		

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As of December 31, 20	As of Decem	ber 31. 20 OR line 30. 20	20 20		
	Account			Prop	Proprietary funds
A ASSETS	Number	Capital Projects (a)	Special Revenue	ž	Internal service
	* 1.5	1. 2 No. 1.			
A Cost and equivalente	1010				
B Investments	1030				
C. Accounts receivable	150				•
D. Due from other governments	1250				
E Due from other funds	1310				
F Other current assets	1400				
		1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1			
A Land and incrovements	1610				
B. Buildings	1620		i		
C. Machinery, vehicles, equipment, etc	1646				
D Construction in progress	<b>1</b> 88				
F Improvements (non-building)	1880				
F. Other assets	1700		. !		
3. TOTAL ASSETS		45	\$	\$	\$
		CONTINUE ON NEXT PAGE	PAGE		

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3. TOTAL LIABILITIES AND FIND EQUITY	G. TOTAL FUND EQUITY	F. Retained earnings	E. Other contribution capital	D. District contribution capital	C Unreserved fund belance	B. Reserve - Special purposes	A. Reserve - encumbrances	H. TOTAL LIABILITIES>	G. Ofter (List)	F. Notasbondo payable	E. Due to other funds	D. Due to other governments	C Contracta payable	B Compensated absences	A Warranta and accounts payable	B. LABILITES AND FUND EQUITY	As of December 31, 20 OR June 30, 2	BAI ANCE SHOFT SINAM
		2790	2620	2610	2530	2490	2440				2000	2070	2050	2030	2020	Account Number	As of December 31, 20	
dn.	is							**								Capital Projects (a)	ber 31, 20 OR June 30, 20	Auto cinno Carre
\$	49							\$								Special Revenue	30, 20	
44	49							S								Enterprise (c)		
4	<b>6</b>							\$								Proprietary funds interned service (d)		

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A INTERGOVERNMENTAL EXPENDITURES Report partners made	EMENTAL IN	SUPPLEMENTAL INFORMATION WORKSHEET NTAL EXPENDITURES	SUPPLEMENTAL INFORMATION WORKSHEET  REPORT DEVISION TIPES  REPORT DEVIS  REPORT DEVIS  REPORT DEVIS  REPORT DEVIS  REPORT DEVIS  REPORT D	
costs	aring basis.	cost-sharing basis. Do not include these expenditures elsewhere.	tures elsewhere.	
7	Purpose	·		Amount
Payments made to other local governments for	governments:	for	M89	(0)
Payments made to State for			L89	
B. DEBT OUTSTANDING, ISSUED, AND RETIRED	UED, AND RE	TIRED		
Long-term debt at the be	Bonds outstanding at the beginning of	Bonds dur	Bonds during this fiscal year	Outstanding at the end of this
purpose this fiscal year (a) (b)	(b) war	(c)	Retired (d)	this fiscal year
All debt	N.	79U	39U	490
Report here the total salaries and wages pavd to all employees of your district before	nd wages pak	d to all employees of your distr	nct before	Total wages paid
deductions for social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of district employees charged to construction projects. These amounts may be taken from the W3 form filed by your government for the year ended December 31.	etirement, etc and operated arged to const povernment for	Include also salaries and wa by your government, as well a truction projects. These amou or the year ended December 3.	ges paid to as salanes and ints may be taken	300
D. CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR	HELD AT EN	D OF FISCAL YEAR		
Report separately for each of the three types of funds listed below, the amount of cash on hand and on deposit and investments in Federal Government, Federal agency, State and local government, and non-governmental securities. Report all investments at market value include in the sinking fund total any mortgages and notes receivable held as offsets to housing and industrial financing loans. Exclude accounts receivable, value of real property, and all non-security asserts.	e three types nent, Federal a t value includ financing loar	of funds listed below, the amo agency, State and local gover e in the sinking fund total any is. Exclude accounts receival	Report separately for each of the three types of funds listed below, the amount of cash on hand and on deposit and investments in Federal Government, Federal agency, State and local government, and non-governmental securities. Report all investments at market value Include in the sinking fund total any mortgages and notes receivable held as offsets to housing and industrial financing loans. Exclude accounts receivable, value of real property, and all non-se assets.	oost and ecurities. • heid as • If non-security
		Type of fund		Amount at end of fiscal year Ornit cents (h)
Sinking funds - Reserves held for redemption of long-term debt	for redemption	n of long-term debt		W01
Band funds - Unexpending	Unexpended proceeds pending disbursement	Unexpended proceeds from sale of bond issues held pending disbursement		W31
All other funds except employee retirement funds, and nonexpendable trust funds	e retirement fi	inds, and nonexpendable trus	tfunds	W61 9317
		CÉNSUS USE ONLY	SE ONLY	